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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 739/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX-II ..... Appellant
Through: Mr. Sanjay Kumar Mishra, Junior standing counsel for Mr. Rahul Chaudhary, Senior standing counsel.

versus

BOMBARDIER TRANSPORTATION INDIA PVT. LTD. ..... Respondent
Through: Mr. Ajay Vohra, Senior Advocate with Mr. Neeraj Jain and Mr. Aditya Vohra, Advocates.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **18.09.2017**

CM APPL 31679/2017 (delay of 168 days in filing) & ITA No. 739/2017

1. There is a delay of 168 days in filing the present appeal. In this application seeking condonation of the said delay, the explanation offered in paras 3, 4 and 5 is as under:

> "3. That the delay took place because of time taken in locating the relevant records and because the decision to file an appeal is taken at more than one levels.
>
> 4. That this delay was not deliberate, and took place despite best efforts to file the appeal on time.
>
> 5. That the delay took place for reasons beyond the control of the Applicant."

2. The Supreme Court in ***Postmaster General v. Living Media India Limited (2012) 3 SCC 563*** observed as under:

> "In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bonafide effort, there is no need to accept the usual explanation that the file was kept pending for process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the Government Departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few."

3. The above observation has been reiterated by the Supreme Court in ***State of U.P. v. Amar Nath Yadav (2014) 2 SCC 422***.

4. The above explanation offered by the Appellant is insufficient for the Court to be persuaded to condone the delay.

5. Accordingly, the application is dismissed. Consequently, the appeal is also dismissed on the ground of delay.

6. However, The questions of law are left open to be urged by the Revenue in an appropriate case.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 18, 2017/*Rm*

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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
13
+ **W.P.(C) 3897/2017**

RIVIERA APARTMENT OWNERS COOPERATIVE HOUSING SOCIETY LTD. ..... Petitioner
Through: Mr. S. Krishnan, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-12 & ANR. ..... Respondents
Through: Mr. Zoheb Hossain, Senior standing counsel.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **18.09.2017**

1. There is an adjournment slip.

2. List on 15th February 2018.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 18, 2017
Rm